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ABSTRACT

Used to determine grant rates for state financial support and as an accountability report to citizens, this unit cost report presents data for fiscal year (FY) 1993 on course offerings, enrollments and costs for Illinois public community colleges. Specifically, data are presented on midterm enrollments in student semester credit hours; costs for direct instructional salaries; direct departmental costs, such as contractual services, supplies, travel, and equipment; direct instructional equipment costs; and indirect costs in total dollar amounts. Highlighted findings include the following: (1) the average net instructional unit cost in the community colleges was $126.88, an increase of $3.44 from FY 1992; (2) the average full instructional unit cost was $132.84; (3) state average instructional costs per unit included direct salary costs of $49.62, direct department costs of $9.25, and direct equipment costs of $1.23; (4) state average support services costs per unit included academic administration and planning costs of $10.95, learning resources costs of $4.78, and student services costs of $11.74; (5) state average unit costs were $129.42 for Baccalaureate and General Academic programs, $136.78 for Business Occupational programs, and $113.77 for General Studies programs; and (6) public service expenditures increased $1.1 million in FY 1993. Unit cost totals from FY 1987 through FY 1993, and comparative data for the different campuses in the Illinois system are provided. (PAA)

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ED 366 389

Fiscal Year 1993 Unit Cost Report

for the Illinois Public Community Colleges

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HIGHLIGHTS OF THE FISCAL YEAR 1993 UNIT COST REPORT FOR ILLINOIS PUBLIC COMMUNITY COLLEGES

1. The fiscal year 1993 state average net instructional unit cost in the public community college system in Illinois was $126.88. This represents an increase of $3.44 (2.8 percent) from the fiscal year 1992 state average of $123.44. Net instructional unit costs from fiscal year 1987 through fiscal year 1993 are shown in this report (see pages 3 and 4 for details).

2. The fiscal year 1993 state average unit cost measures calculated in this study were:

net instructional unit cost	$126.88
full instructional unit cost	$132.84
total institutional unit cost	$143.00

(See pages 5 and 6 for details.)

3. The fiscal year 1993 state average unit costs for the cost categories that comprise instruction in Illinois public community colleges were:

direct salary cost	$49.62
direct department cost	$9.25
direct equipment cost	$1.23
allocated indirect cost	$50.23
operation and maintenance cost	$16.22
building rental cost	$.33

(See pages 7 and 8 for details.)

4. The state average unit costs for support services in the public community colleges of Illinois during fiscal year 1993 were as follows:

academic administration and planning cost	$10.95
learning resources cost	$4.78
student services cost	$11.74
administrative data processing cost	$3.59
general administration cost	$9.27
auxiliary services cost	$.29
general institutional cost	$9.62

(See pages 9 and 10 for details.)

5. The Fiscal Year 1993 Unit Cost Study analyzed unit costs in the seven instructional categories utilized for state funding purposes. The differential funding for these seven categories is based on their differential unit costs. The state average unit cost, excluding State Community College of East St. Louis, for each category is shown below:

Baccalaureate and General Academic	$129.42
Business Occupational	$136.78
Technical Occupational	$155.86
Health Occupational	$179.53
Remedial Education	$125.46
Adult Basic Education/ Adult Secondary Education (ABE/ASE)	$90.57
General Studies	$113.77

(See pages 11 and 12 for details.)

6. Public service expenditures increased $1.1 million in fiscal year 1993 to $67 million. Public service includes noncredit community education and community service activities for governmental agencies, local business and industry, and the general community.

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FISCAL YEAR 1993 UNIT COST REPORT FOR THE ILLINOIS PUBLIC COMMUNITY COLLEGES

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INTRODUCTION

The Unit Cost Study is an annual project involving the direct participation of all public community colleges in Illinois. Each college submits basic data on course offerings, enrollments, and costs to the Illinois Community College Board staff, who in turn check the data for consistency with credit hour claims and financial reports and then compile the various reports of the Unit Cost Study. The Unit Cost Study also provides the basic cost information for determining the credit hour grant rates that are the basis for state financial support to public community colleges.

The ICCB has developed a Unit Cost Study Manual which provides detailed procedures for conducting the Unit Cost Study. Specific descriptions and definitions of the basic functions and cost centers also are contained in this manual. Nevertheless, caution must be exercised in making direct comparisons among colleges. Environmental characteristics and historical trends vary among public community colleges and must be taken into consideration when comparing unit costs. Several factors which may contribute to high unit costs are high faculty salaries, a high proportion of occupational curricula, and low enrollments. On the other hand, high enrollments and a large proportion of low-cost curricula are among factors which contribute to low unit costs.

The Unit Cost Study consists of basic enrollment and cost data. Direct instructional cost data are supplied by each college for each instructional area offered. These data include midterm enrollments in student semester credit hours; costs for direct instructional salaries; direct departmental costs, such as contractual services, supplies, travel, and equipment; and direct instructional equipment costs. Indirect costs also are reported by each college in total dollar amounts. The Unit Cost Study computer programs allocate these indirect costs to each function (instruction, organized research, public service) and then to each instructional area on the basis of the proportion of student semester credit hours generated in a given instructional area.

The unit costs in this report are shown for a student semester credit hour. The unit "student semester credit hour" is an output measure of instruction, defined as one student taking one semester credit of coursework. (Any college on the quarter system converts quarter hours to semester hours.) One full-time equivalent (FTE) student is defined as 30 student semester credit hours.

The Unit Cost Study includes all expenses from both general operating and restricted purposes funds of the community colleges that are expended for instruction, organized research, and public service. It includes expenditures from local taxes, student tuition and fees, other local sources, state grants, and federal grants. Also included are expenses for equipment and building repairs, renovations, and remodeling that are locally funded and are not reimbursed by the state.

Not included are the full costs for the construction of new facilities, site purchase, site improvement, or interest and principal on any bonded indebtedness. Building depreciation costs are included in the Full Instructional Unit Cost.

Finally, a report is available upon request which lists the fiscal year 1993 statewide average net instructional unit cost by instructional subject area designated by the program classification system (PCS) codes and six-digit Classification of Instructional Program (CIP) codes for all public community colleges in Illinois. This report details the cost per student semester credit hour by each cost category for each instructional subject area and is similar to detailed reports showing the unit cost and total cost by instructional subject area previously produced for each community college. The same report also is available upon request by peer groups identified below.

Peer Group I: Carl Sandburg College, Shawnee Community College, Southeastern Illinois College, Spoon River College, State Community College, and John Wood Community College.

Peer Group II: Danville Area Community College, Highland Community College, Kaskaskia College, Kishwaukee College, Rend Lake College, and Sauk Valley Community College.

Peer Group III: Illinois Eastern Community Colleges, Illinois Valley Community College, Kankakee Community College, Lake Land College, Lewis & Clark Community College, John A. Logan College, and McHenry County College.

Peer Group IV: Belleville Area College, Black Hawk College, Illinois Central College, Lincoln Land Community College, Parkland College, Richland Community College, and Rock Valley College.

Peer Group V: Elgin Community College, Morton College, Prairie State College, South Suburban College, and Waubonsee Community College.

Peer Group VI: City-Wide College, Richard J. Daley College, Kennedy-King College, Malcolm X College, Olive-Harvey College, Harry S Truman College, Harold Washington College, and Wilbur Wright College.

Peer Group VII: College of DuPage, William Rainey Harper College, Joliet Junior College, College of Lake County, Moraine Valley Community College, Oakton Community College, and Triton College.

Section I

COMPARISON OF FISCAL YEAR 1993 NET INSTRUCTIONAL UNIT COST WITH PREVIOUS YEARS

The results of the Fiscal Year 1993 Unit Cost Study show that the state average net instructional unit cost in the public community colleges of Illinois has increased from $123.44 in fiscal year 1992 to $126.88 in fiscal year 1993, an increase of $3.44 (2.8 percent). Table 1 shows the state average net instructional unit cost and the annual percent change since fiscal year 1987.

Table 1

STATE AVERAGE NET INSTRUCTIONAL UNIT COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES SINCE FISCAL YEAR 1987

	FY 1987	FY 1988	FY 1989	FY 1990	FY 1991	FY 1992	FY 1993
Average Net Instructional Unit Cost	$99.82	$103.92	$110.53	$116.16	$121.74	$123.44	$126.88
Percent Change from Previous Year	+8.5%	+4.1%	+6.1%	+5.1%	+4.8%	+1.4%	+3.4%

Table 2 shows the net instructional unit costs for each of the public community colleges in Illinois since fiscal year 1987. Fiscal year 1991 was the final year Black Hawk College-East Campus functioned as a separate college. Although the unit cost study has been modified during the past 14 years, the comparability of instructional costs from year to year has been preserved.

Illinois Community College Board

Table 2

NET INSTRUCTIONAL UNIT COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES
SINCE FISCAL YEAR 1987

	FY 1987	FY 1988	FY 1989	FY 1990	FY 1991	FY 1992	FY 1993
BELLEVILLE	$ 99.37	$ 90.89	$ 90.60	$ 97.55	$ 103.48	$ 105.82	$ 106.73
BLACK HAWK	95.13	97.93	107.02	114.81	127.88	130.94	141.07
EAST	121.09	114.06	150.96	151.57	160.34	--	--
QUAD CITIES	90.79	95.08	100.06	109.40	123.00	--	--
CHICAGO	88.28	88.40	98.70	108.77	109.06	108.75	114.61
CITY-WIDE	76.59	78.18	89.40	100.77	96.92	98.77	120.08
DALEY	99.95	97.94	110.99	121.44	121.05	123.14	141.60
KENNEDY-KING	90.35	88.27	99.56	109.84	106.75	99.11	112.86
MALCOLM X	76.56	74.38	83.81	93.68	98.68	97.42	92.70
OLIVE HARVEY	87.30	86.74	94.55	104.45	107.37	112.58	118.69
TRUMAN	82.37	82.64	90.91	100.86	102.02	101.52	101.94
WASHINGTON	122.84	128.12	137.87	147.36	144.34	144.83	148.13
WILBUR WRIGHT	110.70	111.45	127.67	131.82	131.27	127.23	122.91
DANVILLE	111.05	114.20	117.55	126.02	135.58	120.35	129.93
DUPAGE	96.30	100.01	98.95	101.90	110.63	120.35	124.26
ELGIN	115.68	120.54	119.89	116.78	129.03	133.46	138.97
HARPER	119.94	127.43	130.54	138.01	158.78	161.06	163.08
HIGHLAND	96.31	98.15	112.47	115.74	122.28	131.08	143.01
ILLINOIS CENTRAL	99.98	101.44	112.35	115.99	124.92	124.83	133.16
ILLINOIS EASTERN	72.38	84.01	75.74	85.54	84.56	85.63	85.37
FRONTIER	56.38	72.59	62.33	69.49	67.53	98.27	62.69
LINCOLN TRAIL	84.67	105.75	97.96	109.84	111.75	104.07	103.93
OLNEY CENTRAL	82.08	99.41	90.11	101.53	111.64	78.24	101.98
WABASH VALLEY	69.53	70.46	64.14	73.14	66.89	64.91	77.32
ILLINOIS VALLEY	93.05	94.62	104.20	110.19	111.11	111.82	118.81
JOLIET	113.63	121.07	136.09	122.41	142.08	143.86	145.15
KANKAKEE	76.65	75.79	96.62	92.89	95.39	93.29	92.69
KASKASKIA	101.72	101.74	106.63	108.75	110.66	112.59	111.56
KISHWAUKEE	108.08	115.42	122.06	127.56	134.01	123.83	131.17
LAKE COUNTY	121.96	131.13	126.17	133.44	152.45	162.59	157.02
LAKE LAND	100.09	92.34	96.01	95.80	99.53	102.05	103.17
LEWIS & CLARK	91.26	101.64	118.95	111.09	103.96	98.82	109.91
LINCOLN LAND	103.37	103.42	105.83	112.20	123.39	116.48	117.79
LOGAN	92.72	98.55	100.39	104.48	106.18	119.28	111.12
MC HENRY	102.01	109.35	120.90	123.85	151.84	132.52	134.45
MORAINE VALLEY	90.10	94.92	117.12	112.93	137.39	159.83	136.17
MORTON	121.29	130.83	128.46	137.92	140.20	141.87	145.58
OAKTON	115.38	120.89	123.49	125.20	134.13	132.92	127.85
PARKLAND	126.05	134.98	131.58	127.21	137.44	125.15	146.46
PRAIRIE STATE	122.43	119.13	122.28	126.02	122.63	125.97	133.69
REND LAKE	101.39	102.47	109.29	120.65	112.98	99.83	120.32
RICHLAND	107.50	121.92	130.24	132.88	132.99	114.97	113.07
ROCK VALLEY	114.67	120.99	135.04	138.32	133.76	138.16	147.55
SANDBURG	106.67	108.42	109.65	125.89	122.93	124.45	130.58
SAUK VALLEY	106.60	115.71	120.25	124.04	127.63	134.54	138.56
SHAWNEE	94.66	92.22	95.29	110.81	111.53	116.51	70.54
SOUTH SUBURBAN	96.11	117.96	117.97	141.43	128.96	129.71	133.81
SOUTHEASTERN	86.45	83.82	96.04	98.79	108.78	114.70	120.55
SPOON RIVER	111.90	116.07	116.53	134.29	130.04	116.30	119.2
STATE COMM. COLL.	121.51	136.66	147.78	159.35	160.09	189.53	154.71
TRITON	129.15	131.03	132.64	143.34	146.59	149.00	154.41
WAUBONSEE	117.11	162.54	143.30	130.46	137.49	150.74	163.18
WOOD	105.13	121.83	124.72	134.48	137.86	140.43	147.42
STATE AVERAGES	$ 99.82	$ 103.92	$ 110.53	$ 116.16	$ 121.74	$ 123.44	$ 126.88

Section II

FISCAL YEAR 1993 NET INSTRUCTIONAL UNIT COST, FULL INSTRUCTIONAL UNIT COST, AND TOTAL INSTITUTIONAL UNIT COST

Three distinct summary unit costs are calculated in the ICCB Unit Cost Study: net instructional unit cost, full instructional unit cost, and total institutional unit cost. The unit cost most often used is net instructional unit cost. This is the unit cost used in the state funding plan, as well as in most comparative analyses. Table 3 shows the state average unit cost and cost per full-time equivalent (FTE) student for each of these three unit cost types.

Table 4 lists the three types of unit cost for each community college district. The first unit cost shown is the net instructional unit cost. This unit cost includes the direct and indirect costs for instruction. The second is the full instructional unit cost, which comprises net instructional costs, other costs (the chargeback costs of sending students to other community colleges and the 80 percent federal share of college work-study students), building remodeling and renovation costs, and building depreciation costs. Full instructional unit cost represents the total cost of the instruction function within each college.

In addition to instruction, colleges have two other functions: public service and organized research. The unit costs of these functions also are shown in Table 4. Organized research is generally a minor function in the community colleges; however, public service is typically a major function. The total institutional unit cost in the last column represents the sum of the full instructional unit cost, organized research unit cost, and the public service unit cost.

Total dollar costs for each of these categories are shown in Table A-1 of the Appendix.

Public service costs, which represent the cost of noncredit community education and community service activities provided by the colleges to governmental agencies, business and industry, and the community itself, rose to $66,954,747. This is an increase of 1.7 percent from fiscal year 1992.

Table 3

COMPARISON OF FISCAL YEAR 1993 UNIT COST BY TYPE OF COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Type of Cost	Statewide Average Unit Cost	State Average Cost Per FTE Student
Net Instructional Cost	$126.88	$3,806
Full Instructional Cost	$132.84	$3,985
Total Institutional Cost	$143.00	$4,290

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Table 4

FISCAL YEAR 1993 UNIT COST BY TYPE OF COST AND FUNCTION
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Net Instructional Unit Cost	Other Cost	Building Repair Cost	Building Deprec. Cost	Full Instructional Unit Cost	Organized Research Cost	Public Service Cost	Total Institutional Unit Cost
522	BELLEVILLE	238,589	$ 106.73	$ 0.64	$ 2.60	$ 0.80	$ 110.77	$ 0.00	$ 12.97	$ 123.74
503	BLACK HAWK	165,590	141.07	2.22	0.00	0.62	143.91	0.00	12.58	156.49
508	CHICAGO	1,720,960	114.61	1.37	0.04	2.56	118.58	0.00	1.52	120.10
507	DANVILLE	67,466	129.93	2.67	7.54	2.22	142.36	0.00	34.01	176.37
502	DUPAGE	480,422	124.26	0.74	2.33	2.49	129.82	0.00	10.21	140.03
509	ELGIN	145,050	138.97	1.59	3.04	0.98	144.58	0.00	15.45	160.03
512	HARPER	253,656	163.08	0.76	1.64	1.50	166.98	0.00	18.24	185.22
519	HIGHLAND	55,493	143.01	1.90	6.33	2.79	154.03	0.00	8.82	162.85
514	ILLINOIS CENTRAL	202,682	133.16	0.44	5.17	3.15	141.92	0.00	8.01	149.93
529	ILLINOIS EASTERN	146,869	85.37	2.26	2.75	0.68	91.06	0.00	16.22	107.28
513	ILLINOIS VALLEY	78,912	118.81	1.11	0.00	2.78	122.70	0.00	31.92	154.62
525	JOLIET	179,573	145.15	1.86	5.16	1.78	153.95	0.00	8.23	162.18
520	KANKAKEE	94,778	92.69	0.68	1.11	2.57	97.05	0.00	32.29	129.34
501	KASKASKIA	78,752	111.56	0.87	0.15	0.77	113.35	0.00	4.63	117.98
523	KISHWAUKEE	57,235	131.17	1.55	0.00	1.40	134.12	1.33	4.82	140.27
532	LAKE COUNTY	188,945	157.02	0.82	2.46	0.55	160.85	0.00	19.19	180.04
517	LAKE LAND	106,834	103.17	0.65	13.33	1.39	118.54	0.00	12.13	130.67
536	LEWIS & CLARK	104,665	109.91	1.18	0.72	2.59	114.40	0.00	11.85	126.25
526	LINCOLN LAND	134,904	117.79	0.70	0.11	0.75	119.35	0.00	6.38	125.73
530	LOGAN	107,262	111.12	0.56	8.00	2.03	121.71	0.00	11.63	133.34
528	MC HENRY	77,834	134.45	1.31	4.86	4.48	145.10	0.00	16.82	161.92
524	MORAINE VALLEY	249,192	136.17	1.13	1.10	1.49	139.89	0.00	8.89	148.78
527	MORTON	66,984	145.58	3.17	5.15	0.73	154.63	0.00	4.97	159.60
535	OAKTON	205,818	127.85	1.56	0.30	0.96	130.67	0.00	20.76	151.43
505	PARKLAND	171,893	146.46	0.57	7.11	1.51	155.65	0.00	13.14	168.79
515	PRAIRIE STATE	92,830	133.69	1.18	6.76	4.22	145.85	0.00	8.08	153.93
521	REND LAKE	64,771	120.32	1.11	0.00	1.40	122.83	0.00	7.62	130.45
537	RICHLAND	67,811	113.07	0.69	0.00	1.49	115.25	0.00	18.86	134.11
511	ROCK VALLEY	131,713	147.55	0.88	4.25	2.00	154.68	0.00	22.84	177.52
518	SANDBURG	57,362	130.58	1.42	0.88	1.19	134.07	0.00	17.37	151.44
506	SAUK VALLEY	53,267	138.56	3.78	33.60	1.97	177.91	0.36	6.48	184.75
531	SHAWNEE	43,918	70.54	0.71	0.00	2.97	74.22	0.00	0.89	75.11
510	SOUTH SUBURBAN	163,962	133.81	0.82	11.71	1.48	147.82	0.00	6.60	154.42
533	SOUTHEASTERN	70,136	120.55	0.58	0.00	1.28	122.41	0.00	4.06	126.47
534	SPOON RIVER	44,618	119.20	1.37	0.66	1.47	122.70	0.00	13.41	136.11
601	STATE COMM COLL	26,220	154.71	9.44	0.00	4.99	169.14	0.00	20.25	189.39
504	TRITON	253,988	154.41	1.27	6.39	0.95	163.02	0.00	14.46	177.48
516	WAUBONSEE	101,383	163.18	1.64	4.98	2.15	171.95	0.00	3.82	175.77
539	WOOD	42,741	147.42	1.31	3.07	1.78	153.58	0.00	18.09	171.67
	STATE AVERAGES	6,595,078	$ 126.88	$ 1.25	$ 2.79	$ 1.92	$ 132.84	$ 0.01	$ 10.15	$ 143.00
	AVERAGE W/O SCC	6,568,858	$ 126.77	$ 1.21	$ 2.80	$ 1.91	$ 132.69	$ 0.01	$ 10.11	$ 142.82

Section III

FISCAL YEAR 1993 NET INSTRUCTIONAL UNIT COST

Net instructional unit cost includes direct instructional salary costs, direct departmental costs, direct instructional equipment costs, allocated costs, operation and maintenance costs, and building rental costs. Allocated costs consist of various indirect costs (allocated by ICCB computer programs), including cost of learning resources, student services, data processing, general administration, general institutional services, and academic administration and planning. Table 5 shows a state summary of the fiscal year 1993 average unit costs and cost per full-time equivalent student included in net instructional cost. Table 6 presents these unit costs for each district. Total dollar expenditures by district for the net instructional cost classifications are shown in Table A-2 of the Appendix.

Costs for the instruction function include expenditures for all of the cost classifications in all of the instructional categories from baccalaureate/general education through general studies. In comparing the unit cost of an individual community college, one must keep in mind that some types of programs generally cost more than others; therefore, a college with more expensive programs would be expected to have a higher overall unit cost. Additionally, smaller colleges would be expected to have higher unit costs than larger districts due partly to economies of scale and the need for a minimum level of personnel, physical plant, equipment, and library holdings necessary to maintain comprehensive programs.

Table 5

SUMMARY OF FISCAL YEAR 1993 NET INSTRUCTIONAL UNIT COST BY COST CATEGORIES IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Cost Category	State Average Unit Cost	State Average Cost Per FTE Student
Direct Instructional Salary Cost	$ 49.62	$1,489
Direct Instructional Departmental Cost	9.25	278
Direct Instructional Equipment Cost	1.23	37
Allocated Cost	50.23	1,507
Operation and Maintenance Cost	16.22	487
Building Rental Cost	.33	10
NET INSTRUCTIONAL COST	$126.88	$3,808

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Table 6

FISCAL YEAR 1993 NET INSTRUCTIONAL UNIT COST BY COST CATEGORY
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Direct Salary Cost	Direct Department Cost	Equipment Cost	Allocated Less O&M Cost	Oper. & Maintenance Cost	Building Rental Cost	Net Instructional Unit Cost
522	BELLEVILLE	238,589	$ 41.05	$ 10.89	$ 2.16	$ 38.82	$ 12.82	$ 0.98	$ 106.73
503	BLACK HAWK	165,590	41.09	4.21	0.15	72.90	22.72	0.00	141.07
508	CHICAGO	1,720,960	45.42	8.54	0.22	44.74	15.66	0.03	114.61
507	DANVILLE	67,466	44.68	9.10	3.95	51.69	20.07	0.44	129.93
502	DUPAGE	480,422	58.20	7.47	1.09	42.85	14.11	0.54	124.26
509	ELGIN	145,050	58.00	3.17	1.64	53.95	22.20	0.01	138.97
512	HARPER	253,656	62.33	4.20	0.60	68.76	26.55	0.65	163.08
519	HIGHLAND	55,493	51.36	13.67	1.74	60.09	14.96	1.19	143.01
514	ILLINOIS CENTRAL	202,682	48.37	21.27	1.33	44.29	17.90	0.00	133.16
529	ILLINOIS EASTERN	146,869	39.27	5.74	1.19	28.34	10.84	0.00	85.37
513	ILLINOIS VALLEY	78,912	47.39	10.87	0.19	39.36	21.01	0.00	118.81
525	JOLIET	179,573	54.21	10.09	0.83	59.69	18.02	2.31	145.15
520	KANKAKEE	94,778	34.12	13.91	1.75	29.27	13.34	0.31	92.69
501	KASKASKIA	78,752	44.97	8.93	1.65	41.99	13.83	0.19	111.56
523	KISHWAUKEE	57,235	65.91	6.85	1.06	39.21	18.12	0.03	131.17
532	LAKE COUNTY	188,945	65.54	9.69	2.21	62.61	16.09	0.88	157.02
517	LAKE LAND	106,834	38.03	10.66	1.39	42.54	10.39	0.15	103.17
536	LEWIS & CLARK	104,665	45.51	9.34	2.14	37.50	15.43	0.00	109.91
526	LINCOLN LAND	134,904	52.85	5.78	1.26	43.39	13.76	0.75	117.79
530	LOGAN	107,262	45.22	2.99	2.31	48.51	11.97	0.11	111.12
528	MC HENRY	77,834	46.15	17.40	2.15	53.90	14.53	0.32	134.45
524	MORAINE VALLEY	249,192	53.16	3.27	3.62	60.86	15.25	0.00	136.17
527	MORTON	66,984	53.49	15.35	1.78	49.82	24.97	0.17	145.58
535	OAKTON	205,818	60.44	14.69	0.91	39.02	12.21	0.59	127.85
505	PARKLAND	171,893	57.19	8.12	1.51	66.37	13.15	0.13	146.46
515	PRAIRIE STATE	92,830	55.76	4.97	1.92	53.40	17.63	0.00	133.69
521	REND LAKE	64,771	53.09	7.22	2.67	40.72	16.62	0.00	120.32
537	RICHLAND	67,811	40.06	9.24	0.28	50.05	12.79	0.66	113.07
511	ROCK VALLEY	131,713	51.17	21.64	2.83	56.64	15.08	0.17	147.55
518	SANDBURG	57,362	43.78	14.34	2.15	56.56	12.26	1.48	130.58
506	SAUK VALLEY	53,267	46.24	3.31	0.00	73.83	15.19	0.00	138.56
531	SHAWNEE	43,918	33.83	2.61	0.00	25.81	8.28	0.00	70.54
510	SOUTH SUBURBAN	163,962	46.06	11.08	1.09	55.43	19.69	0.46	133.81
533	SOUTHEASTERN	70,136	49.51	4.91	2.06	53.24	10.49	0.34	120.55
534	SPOON RIVER	44,618	43.65	2.93	2.31	58.07	11.99	0.25	119.20
601	STATE COMM. COLL.	26,220	50.83	10.39	0.26	75.67	17.55	0.00	154.71
504	TRITON	253,988	55.53	10.67	2.55	63.36	22.30	0.00	154.41
516	WAUBONSEE	101,383	42.64	20.10	0.70	78.96	20.78	0.00	163.18
539	WOOD	42,741	39.49	18.96	1.52	76.29	7.20	3.96	147.42
	STATE AVERAGES	6,595,078	$ 49.62	$ 9.25	$ 1.23	$ 50.23	$ 16.22	$ 0.33	$ 126.88
	AVERAGES W/O SCC	6,568,858	$ 49.61	$ 9.25	$ 1.23	$ 50.13	$ 16.21	$ 0.33	$ 126.77

Section IV

FISCAL YEAR 1993 INDIRECT INSTRUCTIONAL SUPPORT UNIT COST

Table 7 summarizes the fiscal year 1993 statewide average unit cost and average cost per full-time equivalent student for each of the educational support areas. Table 8 shows the indirect unit cost for each community college district. Indirect costs include the cost of learning resources, student services, administrative data processing, general administration, general institutional services, academic administration and planning, and subsidy for auxiliary services. The costs of learning resources, student services, administrative data processing, general administration, and general institutional services are first allocated to the three functions (instruction, organized research, and public service) based on the proportion of professional full-time equivalent staff in each function. These costs then are allocated to each instructional area (i.e., PCS-CIP) by the proportion of semester credit hours in each area.

Academic administration and planning costs are costs above the departmental level that can be applied directly to the instructional function, but not to an individual department, and are, therefore, allocated only among the instructional areas. The salary for the Dean of Transfer Education, for example, is included here.

The cost for auxiliary services (e.g., bookstores and food services) in this study represents only the subsidy that a college provides to these services. If these services are self-supporting or profitable, costs for them are not included.

Total expenditures for each of the indirect instructional support categories are shown for each community college district in Table A-3 of the Appendix.

Table 7

SUMMARY OF FISCAL YEAR 1993 STATE AVERAGE UNIT COST FOR INDIRECT INSTRUCTIONAL SUPPORT IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Instructional Support	State Average Cost Per Student Semester Credit Hour	State Average Cost Per Student
Academic Administration and Planning	$10.95	$ 329
Learning Resources	4.78	143
Student Services	11.74	352
Administrative Data Processing	3.59	108
General Administration	9.27	278
Auxiliary Services (subsidy only)	.29	9
General Institutional	9.62	289
TOTALS	$50.23	$1,507

Illinois Community College Board

Table 8

FISCAL YEAR 1993 UNIT COST BY INSTRUCTIONAL SUPPORT AREAS
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Academic Admin. & Planning Cost	Learning Resource Cost	Student Services Cost	Admin. Data Processing Cost	General Admin. Cost	Auxiliary Services Subsidy Cost	General Institutional Cost	Total Allocated Cost
522	BELLEVILLE	238,589	$ 6.52	$ 4.22	$ 10.33	$ 1.49	$ 6.28	$ 1.31	$ 8.68	$ 38.82
503	BLACK HAWK	165,590	19.99	4.40	11.34	1.36	10.32	0.00	25.48	72.90
508	CHICAGO	1,720,960	15.91	3.47	11.60	2.40	9.63	0.00	1.73	44.74
507	DANVILLE	67,466	13.92	4.45	10.76	2.81	8.81	0.78	10.16	51.69
502	DUPAGE	480,422	8.74	4.61	8.87	5.78	7.49	0.00	7.36	42.85
509	ELGIN	145,050	13.08	5.78	12.71	3.97	7.21	0.19	11.02	53.95
512	HARPER	253,656	10.80	6.20	14.48	11.16	5.41	0.00	20.71	68.76
519	HIGHLAND	55,493	7.01	4.40	16.15	6.30	10.39	0.52	15.30	60.09
514	ILLINOIS CENTRAL	202,682	4.08	5.56	9.34	1.77	10.03	0.00	13.51	44.29
529	ILLINOIS EASTERN	146,869	3.12	2.24	3.01	1.43	7.83	0.00	10.71	28.34
513	ILLINOIS VALLEY	78,912	3.47	5.19	7.89	3.76	7.00	1.90	10.15	39.36
525	JOLIET	179,573	20.07	3.66	10.51	2.21	8.85	0.00	14.40	59.69
520	KANKAKEE	94,778	3.87	4.93	8.34	1.93	6.60	0.00	3.61	29.27
501	KASKASKIA	78,752	10.88	3.68	10.10	2.62	5.78	0.68	8.24	41.99
523	KISHWAUKEE	57,235	7.04	3.99	8.74	2.95	6.95	0.00	9.53	39.21
532	LAKE COUNTY	188,945	4.23	11.21	11.84	4.47	10.82	0.00	20.03	62.61
517	LAKE LAND	106,834	18.00	1.91	6.34	4.27	2.40	1.66	7.97	42.54
536	LEWIS & CLARK	104,665	8.79	2.05	11.07	1.49	5.45	0.00	8.66	37.50
526	LINCOLN LAND	134,904	11.40	3.86	13.54	2.51	5.00	0.84	6.23	43.39
530	LOGAN	107,262	12.17	4.49	12.75	1.21	5.67	3.04	9.17	48.51
528	MC HENRY	77,834	2.42	10.80	13.11	3.21	12.06	0.69	11.60	53.90
524	MORAINE VALLEY	249,192	4.98	3.74	11.12	4.98	21.42	0.00	14.61	60.86
527	MORTON	66,984	6.30	4.51	12.16	4.10	10.72	2.34	9.69	49.82
535	OAKTON	205,818	5.08	8.61	11.57	2.92	8.72	0.00	2.11	39.02
505	PARKLAND	171,893	11.78	7.02	17.13	5.26	18.07	0.19	6.92	66.37
515	PRAIRIE STATE	92,830	11.84	6.83	10.46	2.51	10.07	0.00	11.69	53.40
521	REND LAKE	64,771	14.87	3.36	7.15	2.71	8.08	0.63	3.92	40.72
537	RICHLAND	67,811	13.59	7.17	9.96	2.09	10.17	0.00	7.05	50.05
511	ROCK VALLEY	131,713	10.78	5.84	11.26	4.23	9.81	2.20	12.53	56.64
518	SANDBURG	57,362	3.89	9.34	8.31	4.40	8.61	0.00	22.02	56.56
506	SAUK VALLEY	53,267	18.23	4.51	14.30	3.60	9.56	0.00	23.62	73.83
531	SHAWNEE	43,918	4.36	2.03	7.56	3.55	6.01	0.00	2.30	25.81
510	SOUTH SUBURBAN	163,962	8.29	2.86	16.78	3.54	7.88	0.00	16.08	55.43
533	SOUTHEASTERN	70,136	15.99	2.90	19.79	2.26	5.97	0.00	6.33	53.24
534	SPOON RIVER	44,618	13.23	4.59	12.19	4.07	6.54	1.93	15.52	58.07
601	STATE COMM. COLL.	26,220	14.93	8.81	18.53	6.91	16.14	0.00	10.35	75.67
504	TRITON	253,988	7.31	4.83	17.09	4.98	6.09	0.00	23.06	63.36
516	WAUBONSEE	101,383	3.13	9.76	17.97	8.48	20.06	0.00	19.55	78.96
539	WOOD	42,741	4.77	5.79	24.75	6.11	13.97	0.53	20.37	76.29
	STATE AVERAGES	6,595,078	$ 10.95	$ 4.78	$ 11.74	$ 3.59	$ 9.27	$ 0.29	$ 9.62	$ 50.23
	AVERAGE W/O SCC	6,568,858	$ 10.94	$ 4.76	$ 11.71	$ 3.57	$ 9.24	$ 0.29	$ 9.62	$ 50.13

Section V

FISCAL YEAR 1993 NET INSTRUCTIONAL UNIT COST IN SEVEN INSTRUCTIONAL CATEGORIES

Table 9 lists the statewide average net instructional unit cost and the average cost per full-time equivalent student in each of seven instructional categories. This cost information is the basis for determining the state credit hour grant rate in each of these instructional categories*. State Community College is excluded from this statewide total because it is not funded by formula. Table 10 displays the unit cost in each of the seven instructional categories for each community college district in Illinois.

Multicampus district unit costs for each instructional category are calculated in the same way that unit costs for single campus districts are calculated. This calculation treats multicampus districts as single-campus districts since the allocation of all indirect costs to the seven instructional categories is made on the basis of total credit hours in each category. Thus, consistency in comparisons among district unit costs is maintained.

Table 9

SUMMARY OF FISCAL YEAR 1993 NET INSTRUCTIONAL UNIT COST BY SEVEN INSTRUCTIONAL CATEGORIES IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Instructional Category	Statewide Average Unit Cost	Statewide Average Cost Per FTE Student
Baccalaureate and General Academic	$129.42	$3,883
Business Occupational	136.78	4,103
Technical Occupational	155.86	4,676
Health Occupational	179.53	5,386
Remedial Education	125.46	3,764
Adult Basic Education/Adult Secondary Education (ABE/ASE)	90.57	2,717
General Studies	113.77	3,413
All Instructional Areas**	$126.77	$3,806

*As of the fiscal year 1995 budget, general studies hours are not included for state reimbursement.

**Without State Community College.

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Table 10

FISCAL YEAR 1993 NET INSTRUCTIONAL UNIT COST BY SEVEN INSTRUCTIONAL CATEGORIES
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	General Studies	Average
522	BELLEVILLE	$ 97.56	$ 107.20	$ 128.37	$ 156.28	$ 94.90	$ 105.79	$ 75.19	$ 106.73
503	BLACK HAWK	142.91	144.13	151.37	163.37	135.46	118.96	112.89	141.07
508	CHICAGO	166.80	133.69	142.00	188.79	155.08	83.97	80.71	114.61
507	DANVILLE	119.80	135.97	173.99	141.32	108.78	128.21	0.00	129.93
502	DUPAGE	118.63	129.84	138.04	198.45	106.28	116.31	117.15	124.26
509	ELGIN	134.51	160.34	178.45	225.86	96.32	100.61	95.00	138.97
512	HARPER	152.01	173.66	207.82	296.14	164.44	156.06	171.90	163.08
519	HIGHLAND	136.03	151.11	193.89	154.96	116.48	149.79	134.36	143.01
514	ILLINOIS CENTRAL	116.42	137.14	182.46	237.93	133.01	148.96	276.17	133.16
529	ILLINOIS EASTERN	78.56	88.39	91.08	107.84	79.51	80.48	80.12	85.37
513	ILLINOIS VALLEY	114.69	118.76	135.65	138.30	113.61	113.00	94.00	118.81
525	JOLIET	139.37	163.71	172.72	241.38	121.16	110.53	120.07	145.15
520	KANKAKEE	93.27	90.10	146.09	136.84	86.20	66.63	68.07	92.69
501	KASKASKIA	103.18	110.27	132.91	139.90	111.02	75.03	77.23	111.56
523	KISHWAUKEE	103.24	135.86	208.33	170.37	118.81	170.74	424.04	131.17
532	LAKE COUNTY	155.58	150.99	179.80	247.49	142.83	108.07	162.16	157.02
517	LAKE LAND	96.07	103.94	116.84	141.87	92.96	76.84	59.10	103.17
536	LEWIS & CLARK	99.25	129.79	146.75	157.00	83.78	112.41	89.61	109.91
526	LINCOLN LAND	111.44	117.93	116.66	224.39	108.96	112.12	106.92	117.79
530	LOGAN	103.12	128.80	153.47	141.66	119.68	88.81	83.94	111.12
528	MC HENRY	129.49	142.21	178.84	173.90	142.31	102.64	0.00	134.45
524	MORAINE VALLEY	127.26	148.18	174.38	183.40	121.61	97.19	145.91	136.17
527	MORTON	139.86	187.16	219.09	230.00	115.90	102.39	118.53	145.58
535	OAKTON	125.98	152.93	156.26	255.43	108.10	81.03	95.70	127.85
505	PARKLAND	132.69	148.95	179.43	214.54	120.40	230.21	425.00	146.46
515	PRAIRIE STATE	124.30	145.55	184.53	218.18	105.53	91.17	91.11	133.69
521	REND LAKE	107.06	113.19	180.55	75.35	115.60	162.68	56.00	120.32
537	RICHLAND	114.68	118.32	122.22	96.63	104.81	90.94	108.51	113.07
511	ROCK VALLEY	139.26	145.39	204.47	175.82	119.13	94.08	0.00	147.55
518	SANDBURG	119.10	151.93	155.47	182.59	153.69	102.54	125.23	130.58
506	SAUK VALLEY	134.74	136.76	153.18	183.05	120.70	116.01	0.00	138.56
531	SHAWNEE	69.13	74.51	121.20	52.78	78.55	57.95	43.87	70.54
510	SOUTH SUBURBAN	130.82	136.22	191.02	161.58	123.44	107.75	177.22	133.81
533	SOUTHEASTERN	112.30	126.20	150.55	121.67	108.64	80.60	84.77	120.55
534	SPOON RIVER	108.73	136.42	147.14	131.49	89.72	128.51	0.00	119.20
504	TRITON	148.15	163.20	206.70	189.10	133.86	103.60	0.00	154.41
516	WAUBONSEE	158.15	173.16	203.05	184.90	156.79	148.16	0.00	163.18
539	WOOD	135.49	147.68	176.15	193.88	96.18	151.67	184.33	147.42
	STATE AVERAGES	$ 129.42	$ 136.78	$ 155.86	$ 179.53	$ 125.46	$ 90.57	$ 113.77	$ 126.77

APPENDIX

Total Expenditures Reports

Illinois Community College Board

Table A-1

FISCAL YEAR 1993 UNIT COST BY TYPE OF COST AND FUNCTION
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Net Instructional Cost	Other Cost	Building Repair Cost	Building Deprec Cost	Full Instructional Cost	Organized Research Cost	Public Service Cost	Total Institutional Unit Cost
522	BELLEVILLE	238,589	$25,464,753	$152,963	$620,300	$190,998	$26,429,014	$0	$3,093,367	$29,522,381
503	BLACK HAWK	165,590	23,360,023	366,933	0	102,085	23,829,041	0	2,083,666	25,912,707
508	CHICAGO	1,720,960	197,241,370	2,358,018	66,123	4,411,331	204,076,842	0	2,615,657	206,692,499
507	DANVILLE	67,466	8,765,884	180,257	508,905	149,545	9,604,591	0	2,294,466	11,899,057
502	DUPAGE	480,422	59,699,313	357,911	1,118,784	1,198,538	62,374,546	0	4,906,507	67,281,053
509	ELGIN	145,050	20,157,205	230,769	441,479	141,616	20,971,069	0	2,241,236	23,212,305
512	HARPER	253,656	41,367,393	192,175	416,499	379,576	42,355,843	0	4,627,944	46,983,787
519	HIGHLAND	55,493	7,936,200	105,112	351,397	155,041	8,548,250	0	489,667	9,037,917
514	ILLINOIS CENTRAL	202,682	26,989,795	89,383	1,048,775	638,160	28,766,113	0	1,622,546	30,388,659
529	ILLINOIS EASTERN	146,869	12,538,937	331,201	403,513	99,352	13,373,003	0	2,382,637	15,755,640
513	ILLINOIS VALLEY	78,912	9,375,688	87,673	0	219,687	9,683,048	0	2,518,601	12,201,649
525	JOLIET	179,573	26,065,543	333,270	927,083	319,003	27,644,899	0	1,477,776	29,122,675
520	KANKAKEE	94,778	8,784,757	64,826	105,437	243,245	9,198,265	0	3,060,666	12,258,931
501	KASKASKIA	78,752	8,785,382	68,575	12,115	60,466	8,926,538	0	364,412	9,290,950
523	KISHWAUKEE	57,235	7,507,798	88,608	0	80,000	7,676,406	75,837	275,699	8,027,942
532	LAKE COUNTY	188,945	29,667,800	155,638	465,075	103,939	30,392,452	0	3,626,440	34,018,892
517	LAKE LAND	106,834	11,022,256	69,297	1,424,337	148,891	12,664,781	0	1,296,261	13,961,042
536	LEWIS & CLARK	104,665	11,503,948	123,168	75,553	270,614	11,973,283	0	1,240,230	13,213,513
526	LINCOLN LAND	134,904	15,890,301	94,166	14,317	101,488	16,100,272	0	860,747	16,961,019
530	LOGAN	107,262	11,918,643	60,265	857,679	217,846	13,054,433	0	1,247,137	14,301,570
528	MC HENRY	77,834	10,464,633	101,892	378,186	348,868	11,293,579	0	1,309,516	12,603,095
524	MORAINE VALLEY	249,192	33,931,667	280,690	272,985	370,427	34,855,769	0	2,214,478	37,070,247
527	MORTON	66,984	9,751,427	212,315	345,120	48,966	10,357,828	0	332,792	10,690,620
535	OAKTON	205,818	26,312,926	320,785	60,996	196,976	26,891,683	0	4,272,637	31,164,320
505	PARKLAND	171,893	25,174,808	97,175	1,222,774	258,840	26,753,597	0	2,258,405	29,012,002
515	PRAIRIE STATE	92,830	12,410,427	109,986	627,885	391,600	13,539,898	0	750,282	14,290,180
521	REND LAKE	64,771	7,793,439	71,814	0	90,962	7,956,215	0	493,327	8,449,542
537	RICHLAND	67,811	7,667,635	46,611	0	101,024	7,815,270	0	1,278,785	9,094,055
511	ROCK VALLEY	131,713	19,433,744	116,374	560,422	263,338	20,373,878	0	3,008,507	23,382,385
518	SANDBURG	57,362	7,490,174	81,698	50,611	68,153	7,690,636	0	996,195	8,686,831
506	SAUK VALLEY	53,267	7,380,513	201,516	1,789,548	104,988	9,476,565	19,250	345,070	9,840,885
531	SHAWNEE	43,918	3,097,777	31,133	0	130,568	3,259,478	0	39,179	3,298,657
510	SOUTH SUBURBAN	163,962	21,939,634	135,200	1,919,334	243,158	24,237,326	0	1,082,401	25,319,727
533	SOUTHEASTERN	70,136	8,454,820	40,400	0	89,827	8,585,047	0	284,443	8,869,490
534	SPOON RIVER	44,618	5,318,583	61,128	29,523	65,589	5,474,823	0	598,134	6,072,957
601	STATE COMM COLL	26,220	4,056,484	247,578	0	130,940	4,435,002	0	531,038	4,966,040
504	TRITON	253,988	39,218,867	322,083	1,623,222	241,265	41,405,437	0	3,673,386	45,078,823
516	WAUBONSEE	101,383	16,544,078	166,038	504,670	217,486	17,432,272	0	387,496	17,819,768
539	WOOD	42,741	6,300,766	56,011	131,209	76,173	6,564,159	0	773,014	7,337,173
	STATE TOTALS	6,595,078	$836,785,391	$8,211,335	$18,373,856	$12,670,569	$876,041,151	$95,087	$66,954,747	$943,090,985
	TOTALS W/O SCC	6,568,858	$832,728,907	$7,963,757	$18,373,856	$12,539,629	$871,606,149	$95,087	$66,423,709	$938,124,945

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Illinois Community College Board

Table A-2

FISCAL YEAR 1993 INSTRUCTIONAL EXPENDITURES BY COST CATEGORY
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Direct Salary Cost	Direct Department Cost	Equipment Cost	Allocated Less O&M Cost	Oper & Maintenance Cost	Building Rental Cost	Net Instructional Unit Cost
522	BELLEVILLE	238,589	$9,794,822	$2,599,327	$516,486	$9,262,413	$3,058,787	$232,918	$25,464,753
503	BLACK HAWK	165,590	6,804,591	697,228	25,463	12,071,013	3,761,728	0	23,360,023
508	CHICAGO	1,720,960	78,159,376	14,695,925	383,051	76,992,907	26,951,480	58,631	197,241,370
507	DANVILLE	67,466	3,014,123	614,175	266,295	3,487,582	1,354,311	29,398	8,765,884
502	DUPAGE	480,422	27,961,459	3,587,302	524,864	20,585,610	6,780,054	260,024	59,699,313
509	ELGIN	145,050	8,412,824	460,456	237,304	7,825,000	3,220,242	1,379	20,157,205
512	HARPER	253,656	15,809,937	1,064,506	152,787	17,440,292	6,735,128	164,743	41,367,393
519	HIGHLAND	55,493	2,850,362	758,555	96,759	3,334,348	830,133	66,043	7,936,200
514	ILLINOIS CENTRAL	202,682	9,803,846	4,311,727	270,060	8,975,923	3,628,239	0	26,989,795
529	ILLINOIS EASTERN	146,869	5,767,332	842,701	175,234	4,161,998	1,591,672	0	12,538,937
513	ILLINOIS VALLEY	78,912	3,739,474	857,927	14,645	3,106,030	1,657,612	0	9,375,688
525	JOLIET	179,573	9,734,460	1,811,457	149,122	10,719,121	3,236,413	414,970	26,065,543
520	KANKAKEE	94,778	3,233,440	1,317,963	165,684	2,773,934	1,264,426	29,310	8,784,757
501	KASKASKIA	78,752	3,541,738	703,143	129,919	3,306,846	1,088,781	14,955	8,785,382
523	KISHWAUKEE	57,235	3,772,194	392,245	60,446	2,243,995	1,037,369	1,549	7,507,798
532	LAKE COUNTY	188,945	12,383,716	1,831,712	416,845	11,828,903	3,040,728	165,896	29,667,800
517	LAKE LAND	106,834	4,062,445	1,139,289	148,445	4,545,126	1,110,450	16,501	11,022,256
536	LEWIS & CLARK	104,665	4,762,946	977,598	223,948	3,924,920	1,614,536	0	11,503,948
526	LINCOLN LAND	134,904	7,129,321	779,875	170,496	5,853,944	1,856,125	100,540	15,890,301
530	LOGAN	107,262	4,850,790	320,516	247,265	5,203,527	1,284,274	12,271	11,918,643
528	MC HENRY	77,834	3,592,060	1,354,154	167,305	4,194,965	1,130,967	25,182	10,464,633
524	MORAINE VALLEY	249,192	13,247,648	815,814	902,726	15,164,719	3,800,760	0	33,931,667
527	MORTON	66,984	3,582,920	1,028,441	119,211	3,336,918	1,672,644	11,293	9,751,427
535	OAKTON	205,818	12,438,783	3,022,476	187,523	8,031,128	2,512,173	120,843	26,312,926
505	PARKLAND	171,893	9,830,055	1,396,011	258,900	11,408,274	2,259,545	22,023	25,174,808
515	PRAIRIE STATE	92,830	5,176,501	461,811	178,663	4,956,718	1,636,734	0	12,410,427
521	REND LAKE	64,771	3,438,710	467,813	173,035	2,637,401	1,076,480	0	7,793,439
537	RICHLAND	67,811	2,716,221	626,561	18,925	3,393,685	867,218	45,025	7,667,635
511	ROCK VALLEY	131,713	6,739,230	2,850,699	373,165	7,460,838	1,986,778	23,034	19,433,744
518	SANDBURG	57,362	2,511,189	822,597	123,288	3,244,568	703,397	85,135	7,490,174
506	SAUK VALLEY	53,267	2,462,820	176,280	0	3,932,528	808,885	0	7,380,513
531	SHAWNEE	43,918	1,485,963	114,507	0	1,133,711	363,596	0	3,097,777
510	SOUTH SUBURBAN	163,962	7,551,331	1,816,979	178,733	9,088,515	3,228,642	75,434	21,939,634
533	SOUTHEASTERN	70,136	3,472,239	344,322	144,690	3,734,301	735,403	23,865	8,454,820
534	SPOON RIVER	44,618	1,947,710	130,910	102,965	2,590,936	535,029	11,033	5,318,583
601	STATE COMM. COLL.	26,220	1,332,730	272,513	6,854	1,984,107	460,280	0	4,056,484
504	TRITON	253,988	14,104,070	2,709,239	648,399	16,092,839	5,664,320	0	39,218,867
516	WAUBONSEE	101,383	4,322,919	2,037,884	71,198	8,005,450	2,106,627	0	16,544,078
539	WOOD	42,741	1,687,840	810,520	65,091	3,260,594	307,561	169,160	6,300,766
	STATE TOTALS	6,595,078	$327,230,135	$61,023,158	$8,095,789	$331,295,627	$106,959,527	$2,181,155	$836,785,391
		6,568,858	$325,897,405	$60,750,645	$8,088,935	$329,311,520	$106,499,247	$2,181,155	$832,728,907

Illinois Community College Board

Table A-3

FISCAL YEAR 1993 EXPENDITURES BY INSTRUCTIONAL SUPPORT AREAS
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Academic Admin & Planning Cost	Learning Resource Cost	Student Services Cost	Admin Data Processing Cost	General Admin. Cost	Auxiliary Services Subsidy Cost	General Institutional Cost	Total Allocated Cost
522	BELLEVILLE	238,589	$1,555,820	$1,006,760	$2,464,369	$355,641	$1,498,302	$311,417	$2,070,104	$9,262,413
503	BLACK HAWK	165,590	3,309,511	729,050	1,878,509	224,688	1,709,364	0	4,219,891	12,071,013
508	CHICAGO	1,720,960	27,379,297	5,964,038	19,967,634	4,132,226	16,578,612	0	2,971,100	76,992,907
507	DANVILLE	67,466	939,138	300,438	725,745	189,673	594,266	52,781	685,541	3,487,582
502	DUPAGE	480,422	4,200,298	2,216,231	4,260,096	2,776,630	3,596,893	0	3,535,462	20,585,610
509	ELGIN	145,050	1,896,541	838,165	1,843,000	575,696	1,045,626	27,220	1,598,752	7,825,000
512	HARPER	253,656	2,740,339	1,571,620	3,673,305	2,829,830	1,372,561	0	5,252,637	17,440,292
519	HIGHLAND	55,493	388,980	244,401	896,377	349,854	576,600	28,990	849,146	3,334,348
514	ILLINOIS CENTRAL	202,682	827,084	1,126,350	1,893,295	357,982	2,032,131	0	2,739,081	8,975,923
529	ILLINOIS EASTERN	146,869	457,950	328,835	441,633	210,447	1,150,346	0	1,572,787	4,161,998
513	ILLINOIS VALLEY	78,912	273,598	409,674	622,236	297,007	552,057	150,292	801,166	3,106,030
525	JOLIET	179,573	3,603,372	656,367	1,887,636	396,824	1,588,680	0	2,586,242	10,719,121
520	KANKAKEE	94,778	366,491	467,407	790,184	182,698	625,196	0	341,958	2,773,934
501	KASKASKIA	78,752	856,850	289,758	795,763	206,502	455,191	53,623	649,159	3,306,846
523	KISHWAUKEE	57,235	403,067	228,610	500,144	168,968	397,607	0	545,599	2,243,995
532	LAKE COUNTY	188,945	800,030	2,117,658	2,237,356	844,291	2,045,257	0	3,784,311	11,828,903
517	LAKE LAND	106,834	1,922,903	203,657	677,238	455,736	256,742	177,683	851,167	4,545,126
536	LEWIS & CLARK	104,665	919,931	214,601	1,158,442	155,597	569,950	0	906,391	3,924,920
526	LINCOLN LAND	134,904	1,538,573	521,063	1,827,031	338,613	674,565	113,299	840,800	5,853,944
530	LOGAN	107,262	1,305,844	482,049	1,368,104	129,888	608,261	325,730	983,651	5,203,527
528	MC HENRY	77,834	188,642	840,820	1,020,532	249,935	938,656	53,531	902,849	4,194,965
524	MORAINE VALLEY	249,192	1,242,206	931,736	2,770,963	1,241,426	5,338,704	0	3,639,684	15,164,719
527	MORTON	66,984	422,069	301,944	814,309	274,457	718,397	156,872	648,870	3,336,918
535	OAKTON	205,818	1,044,834	1,773,082	2,380,660	601,919	1,795,762	0	434,871	8,031,128
505	PARKLAND	171,893	2,024,667	1,206,553	2,945,177	903,770	3,105,267	33,329	1,189,511	11,408,274
515	PRAIRIE STATE	92,830	1,098,891	634,458	970,711	233,316	934,484	0	1,084,858	4,956,718
521	REND LAKE	64,771	963,112	217,655	463,055	175,722	523,623	40,606	253,628	2,637,401
537	RICHLAND	67,811	921,840	486,371	675,588	142,051	689,881	0	477,954	3,393,685
511	ROCK VALLEY	131,713	1,419,738	769,015	1,483,516	556,668	1,292,039	289,429	1,650,433	7,460,838
518	SANDBURG	57,362	222,943	536,027	476,863	252,110	493,603	0	1,263,022	3,244,568
506	SAUK VALLEY	53,267	971,118	240,324	761,805	191,514	509,345	0	1,258,422	3,932,528
531	SHAWNEE	43,918	191,635	88,942	331,987	156,092	263,985	0	101,070	1,133,711
510	SOUTH SUBURBAN	163,962	1,359,703	468,215	2,750,875	580,010	1,292,564	0	2,637,148	9,088,515
533	SOUTHEASTERN	70,136	1,121,629	203,475	1,388,172	158,769	418,377	0	443,879	3,734,301
534	SPOON RIVER	44,618	590,501	204,714	544,018	181,567	291,622	86,003	692,511	2,590,936
601	STATE COMM COLLEG	26,220	391,525	231,067	485,921	181,094	423,242	0	271,258	1,984,107
504	TRITON	253,988	1,856,254	1,227,567	4,341,344	1,265,258	1,546,185	0	5,856,231	16,092,839
516	WAUBONSEE	101,383	317,749	989,425	1,822,096	860,060	2,034,117	0	1,982,003	8,005,450
539	WOOD	42,741	204,044	247,308	1,057,710	261,114	596,998	22,777	870,643	3,260,594
	STATE TOTALS	6,595,078	$72,238,717	$31,515,430	$77,393,399	$23,645,643	$61,135,066	$1,923,582	$63,443,790	$331,295,627
	TOTALS W/O SCC	6,568,858	$71,847,192	$31,284,363	$76,907,478	$23,464,549	$60,711,824	$1,923,582	$63,172,532	$329,311,520

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